(3) Participants in the programs governed by part 1410 of this title must report the use of land enrolled in such programs;

(4) All participants in the programs governed by part 1437 of this title must report all acreage in the county of the eligible crop in which the producer has a share:

(5) Participants in the programs governed by part 723 of this chapter and part 1464 of this title must report the acreage planted to tobacco by kind on all farms that have an effective allotment or quota greater than zero;

(6) All participants in the programs governed by parts 1412, 1421, and 1427 of this title must report the use of all

cropland on the farm.

(c) The reports required under paragraph (a) of this section shall be timely filed by the farm operator, farm owner, producer of the crop on the farm, or a duly authorized representative with the county committee by the final reporting date applicable to the crop as established by the county committee and State committee.

§718.103 Late-filed reports.

(a) A report may be accepted after the required date if the crop or identifiable crop residue is in the field.

(b) The farm operator shall pay the cost of a farm inspection unless the County Committee determines that failure to report in a timely manner was beyond the producer's control.

§ 718.104 Revised reports.

- (a) The farm operator may revise a report of acreage with respect to 2002 and subsequent years to change the acreage reported if:
- (1) The county committee determines that the revision does not have an adverse impact on the program;
- (2) The acreage has not already been determined by FSA; and
- (3) Actual crop or residue is present in the field.
- (b) Revised reports shall be filed and accepted:
- (1) At any time for all crops if the crop or residue still exists in the field for inspection to verify its existence and use made of the crop, the lack of the crop, or a disaster condition affecting the crop; and

(2) If the requirements of paragraph (a) of this section have been met and the producer was in compliance with all other program requirements at the reporting date.

§718.105 Tolerances, variances, and adjustments.

- (a) Tolerance is the amount by which the determined acreage for a crop may differ from the reported acreage or allotment for the crop and still be considered in compliance with program requirements under §§ 718.102(b)(1), (b)(3) and (b)(5).
- (b) Tolerance rules apply to those fields for which a staking and referencing was performed but such acreage was not planted according to those measurements or when a measurement service is not requested for acreage destroyed to meet program requirements.
 - (c) Tolerance rules do not apply to:
- Program requirements \$\\$718.102(b)(2), (b)(4) and (b)(6);
 (2) Official fields when the entire
- field is devoted to one crop;
- (3) Those fields for which staking and referencing was performed and such acreage was planted according to those measurements; or
- (4) The adjusted acreage for farms using measurement after planting which have a determined acreage greater than the marketing quota crop allotment.
- (d) An administrative variance is applicable to all allotment crop acreages. Allotment crop acreages as determined in accordance with this part shall be deemed in compliance with the effective farm allotment or program requirement when the determined acreage does not exceed the effective farm allotment by more than an administrative variance determined as follows:
- (1) For all kinds of tobacco subject to marketing quotas, except dark aircured and fire-cured the larger of 0.1 acre or 2 percent of the allotment; and
- (2) For dark air-cured and fire-cured tobacco, an acreage based on the effective acreage allotment as provided in the table as follows:

Effective acreage allotment is within this range	Administrative variance
0.01 to 0.99	0.01
1.00 to 1.49	0.02
1.50 to 1.99	0.03

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Effective acreage allotment is within this range	Administrative variance
2.00 to 2.49 2.50 to 2.99 3.00 to 3.49 3.50 to 3.99 4.00 to 4.49	0.04 0.05 0.06 0.07 0.08
4.50 and up	0.09

(e) A tolerance applies to tobacco, other than flue-cured or burley, if the measured acreage exceeds the allotment by more than the administrative variance but by not more than the tolerance. Such excess acreage of tobacco may be adjusted to the effective farm acreage allotment to avoid marketing quota penalties or receive price support.

(f) If the acreage report for a crop is outside the tolerance for that crop:

(1) FSA may consider the requirements of §§ 718.102 (b)(1), (b)(3) and (b)(5) not to have been met, and;

(2) Participants may be ineligible for all or a portion of payments or benefits subject to the requirements of §§ 718.102 (b)(1), (b)(3) and (b)(5).

§ 718.106 Non-compliance and fraudulent acreage reports.

Participants that knowingly and willfully provide false or inaccurate acreage reports may be ineligible for some or all payments or benefits subject to the requirements of §§718.102 (b)(1), (b)(3) and (b)(5):

(a) The county committee determines that the acreage report filed according to §§718.102 (b)(1), (b)(3) and (b)(5) is inaccurate, and:

(b) A good-faith effort to accurately report the acreage was not made because the report was knowingly and willfully falsified.

§718.107 Acreages.

(a) If an acreage has been established by FSA for an area delineated on an aerial photograph or within a GIS, such acreage will be recognized by the county committee as the acreage for the area until such time as the boundaries of such area are changed. When boundaries not visible on the aerial photograph are established from data furnished by the producer, such acreage shall not be recognized as official acreage until an authorized representative of FSA verifies the boundaries.

- (b) Measurements of any row crop shall extend beyond the planted area by the larger of 15 inches or one-half the distance between the rows.
- (c) The entire acreage of a field or subdivision of a field devoted to a crop shall be considered as devoted to the crop subject to a deduction or adjustment except as otherwise provided in this part.

§718.108 Measuring acreage including skip row acreage.

- (a) When one crop is alternating with another crop, whether or not both crops have the same growing season, only the acreage that is actually planted to the crop being measured will be considered to be acreage devoted to the measured crop.
- (b) Subject to the provisions of this paragraph and section, whether planted in a skip row pattern or without a pattern of skipped rows, the entire acreage of the field or subdivision may be considered as devoted to the crop only where the distance between the rows, for all rows, is 40 inches or less. If there is a skip that creates idle land wider than 40 inches, or if the distance between any rows is more than 40 inches, then the area planted to the crop shall be considered to be that area which would represent the smaller of; a 40 inch width between rows, or the normal row spacing in the field for all other rows in the field-those that are not more than 40 inches apart. The allowance for individual rows would be made based on the smaller of actual spacing between those rows or the normal spacing in the field. For example, if the crop is planted in single, wide rows that are 48 inches apart, only 20 inches to either side of each row (for a total of 40 inches between the two rows) could, at a maximum, be considered as devoted as the crop and normal spacing in the field would control. Half the normal distance between rows will also be allowed beyond the outside planted rows not to exceed 20 inches and will reflect normal spacing in the field.
- (c) In making calculations under this section, further reductions may be made in the acreage considered planted if it is determined that the acreage is more sparsely planted than normal